

Financial Management Performance Indicators

PERFORMANCE METRICS COMPARISON OF

GOVERNMENT- WIDE RESULTS

TO

ENVIRONMENTAL PROTECTION AGENCY

THROUGH MAY 31, 2004

(Note: June 2004 EPA data is included. Government-wide June 2004 data is not available at this time.)

Financial Management Performance Indicators

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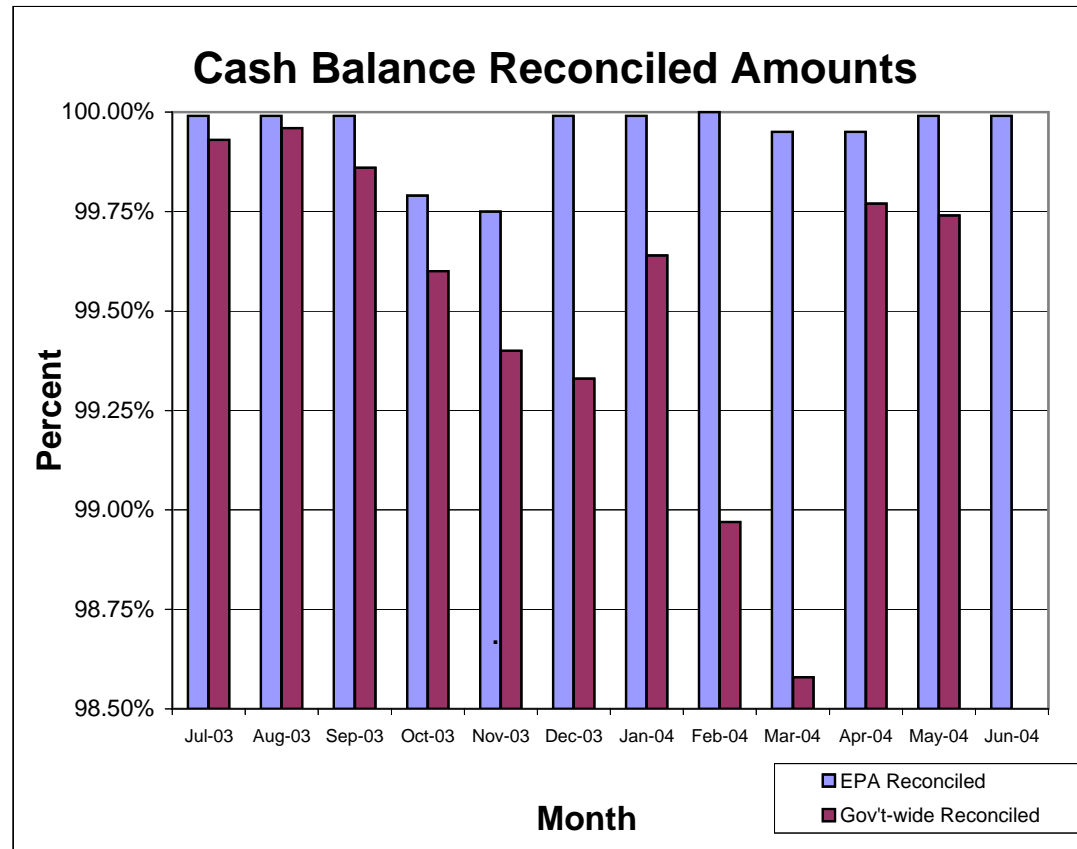
Financial Management Performance Indicators

June 2004

Indicator #1a - Cash Balance - Reconciled Amounts

| Reconciled Accounts in Billions | | |
|---------------------------------|----------------|-----------------------|
| Month | EPA Reconciled | Gov't-wide Reconciled |
| Jul 03 | 13.3 | 1,400.0 |
| Aug 03 | 12.7 | 1,300.0 |
| Sep 03 | 11.2 | 800.0 |
| Oct 03 | 12.5 | 1,700.0 |
| Nov 03 | 10.6 | 1,700.0 |
| Dec 03 | 10.0 | 1,500.0 |
| Jan 04 | 9.5 | 1,400.0 |
| Feb 04 | 9.0 | 1,800.0 |
| Mar 04 | 15.4 | 1,700.0 |
| Apr 04 | 14.8 | 1,600.0 |
| May 04 | 14.3 | 1,500.00 |
| Jun 04 | 13.6 | |

| Unreconciled Accounts in Millions | | |
|-----------------------------------|------------------|-------------------------|
| Month | EPA Unreconciled | Gov't-wide Unreconciled |
| Jul 03 | 1.9 | 1,000.0 |
| Aug 03 | 1.7 | 3,300.0 |
| Sep 03 | 0.7 | 1,100.0 |
| Oct 03 | 26.0 | 6,900.0 |
| Nov 03 | 26.2 | 10,500.0 |
| Dec 03 | 1.4 | 10,800.0 |
| Jan 04 | 0.5 | 4,600.0 |
| Feb 04 | 0.8 | 12,000.1 |
| Mar 04 | 7.1 | 3,800.0 |
| Apr 04 | 7.9 | 3,100.0 |
| May 04 | 0.8 | 3,100.0 |
| Jun 04 | 0.8 | |

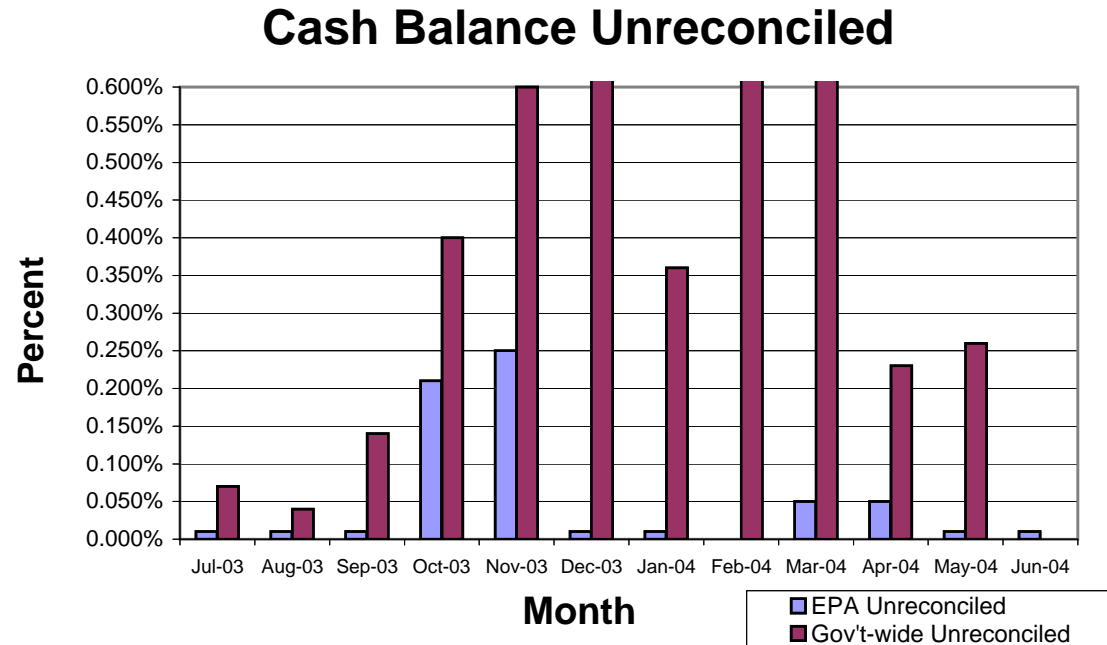


Definition: Treasury fund codes (including pending postings) in balance with Treasury; "Accounts" defined as Treasury Fund Symbols.

Observations: EPA is maintaining the same reconciliation rate as in the prior month -- 99.99%.

Financial Management Performance Indicators
June 2004
Indicator #1b - Cash Balance - Unreconciled Amounts

| Percent of Unreconciled Accounts | | |
|----------------------------------|------------------|-------------------------|
| Month | EPA Unreconciled | Gov't-wide Unreconciled |
| Jul 03 | 0.01% | 0.07% |
| Aug 03 | 0.01% | 0.04% |
| Sep 03 | 0.01% | 0.14% |
| Oct 03 | 0.21% | 0.40% |
| Nov 03 | 0.25% | 0.60% |
| Dec 03 | 0.01% | 0.67% |
| Jan 04 | 0.01% | 0.36% |
| Feb 04 | 0.00% | 1.03% |
| Mar 04 | 0.05% | 1.42% |
| Apr 04 | 0.05% | 0.23% |
| May 04 | 0.01% | 0.26% |
| Jun 04 | 0.01% | |



Definition: Treasury fund codes (including pending postings) in balance with Treasury; "Accounts" defined as Treasury Fund Symbols.

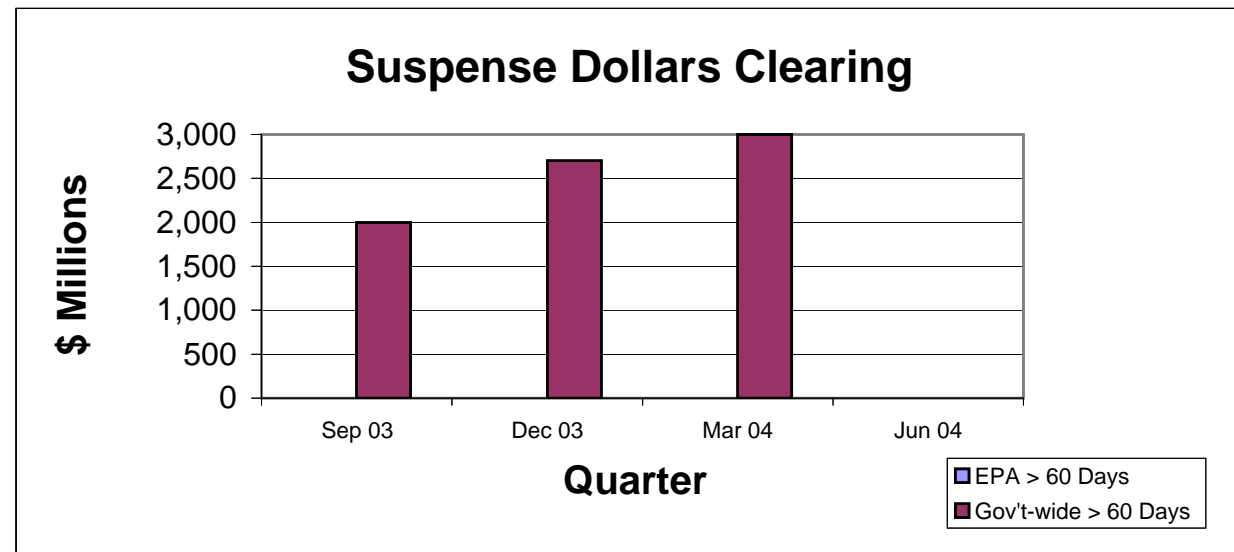
Observations: EPA has maintained the same Unreconciled Rate as in the past month -- 0.01%.

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Indicator #2a - Suspense Clearing Dollars

| Suspense Clearing in Millions | | |
|-------------------------------|------------------|-------------------------|
| Quarter | EPA > 60 Days | Gov't-wide > 60 Days |
| Sep 03 | 0.4 | 2,000.0 |
| Dec 03 | 0.1 | 2,700.0 |
| Mar 04 | 1.2 | 3,000.0 |
| Jun 04 | 1.3 | |



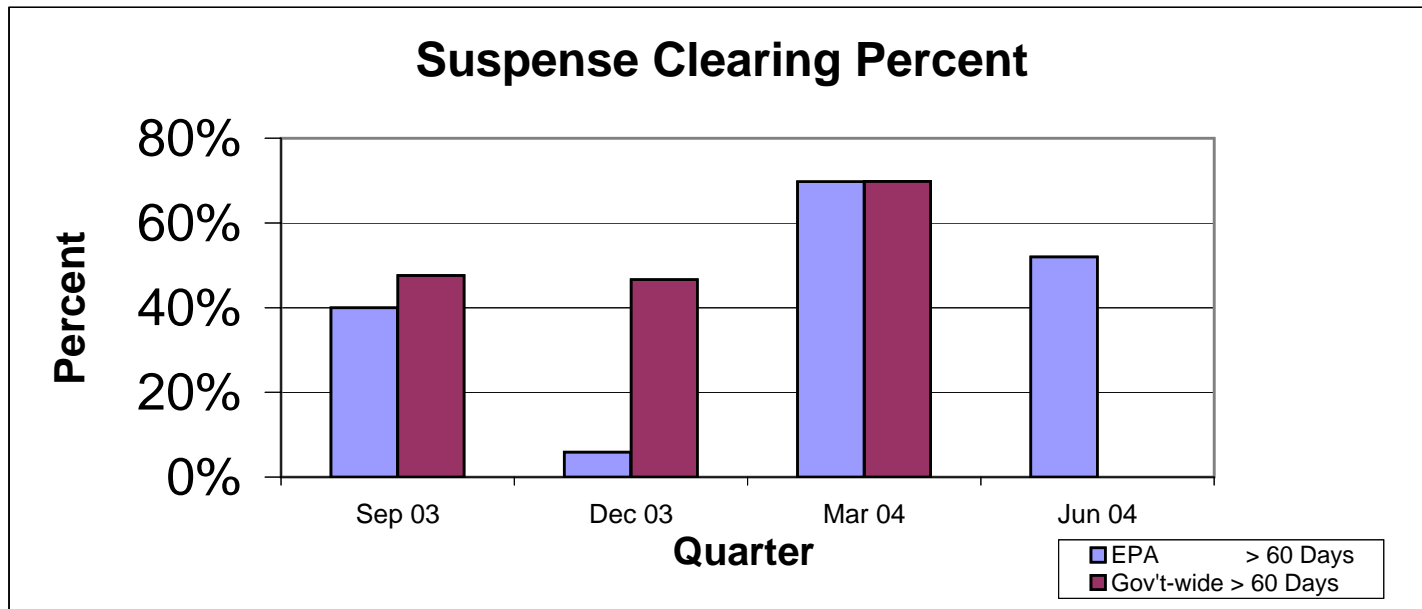
Definition: Timeliness of clearing and reconciling suspense accounts; Accounts are defined as transactions; Aging data reported at quarter end only.

Observations: Cincinnati initially reported two suspense items over 60 days old totaling \$911 thousand in March 2004. These items were still open as of June 2004. Cincinnati has reported that the items were cleared in August. Agency policy requires us to keep the items in suspense until a court agreement is reached and we can post the collections to specific sites.

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June 2004

Indicator #2b - Suspense Clearing Percent



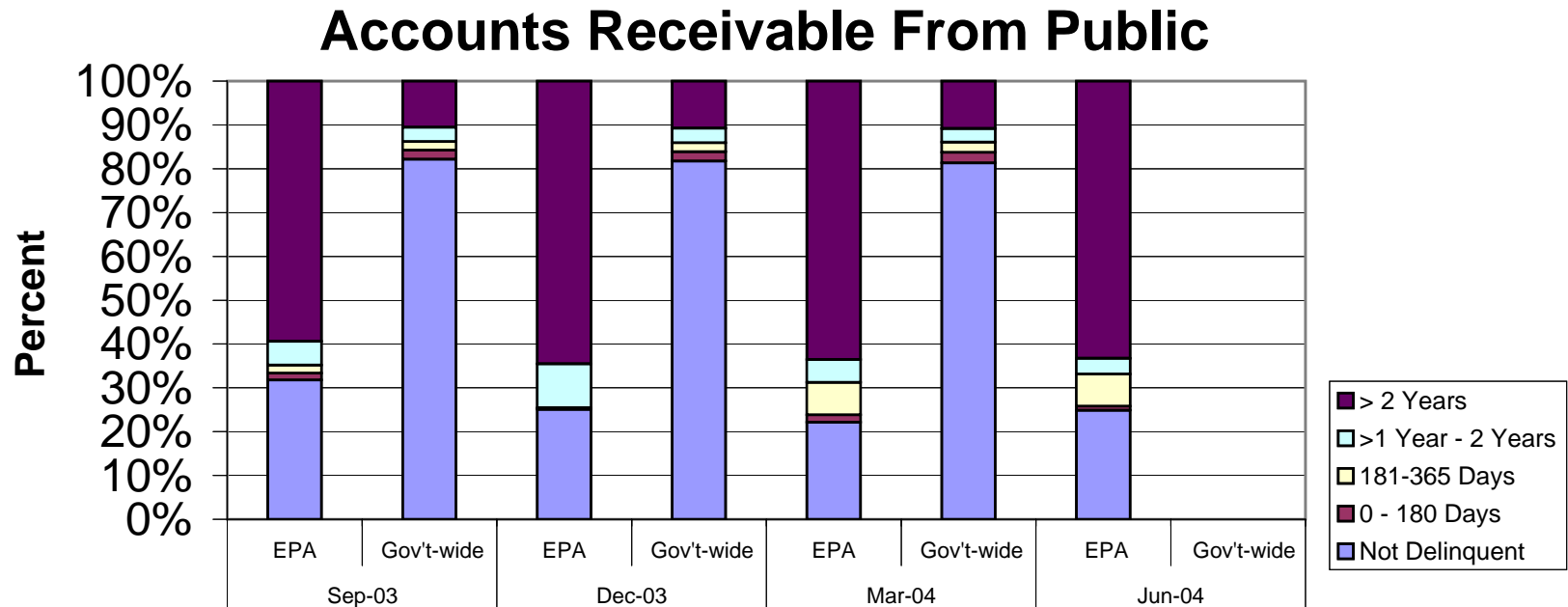
Definition: Timeliness of clearing and reconciling suspense accounts; Accounts are defined as transactions; Aging data reported at quarter end only.

Observations: Cincinnati initially reported two suspense items over 60 days old totaling \$911 thousand in March 2004. These items were still open as of June 2004. Cincinnati has reported that the items were cleared in August. Without these items, the suspense total > 60 Days old would be 25% of the total.

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June 2004

Indicator #3a - Accounts Receivable from Public



Definition: Source is Treasury Report on Receivables; Reported at quarter end only. Includes accounts receivable not eligible for referral to Treasury for collection.

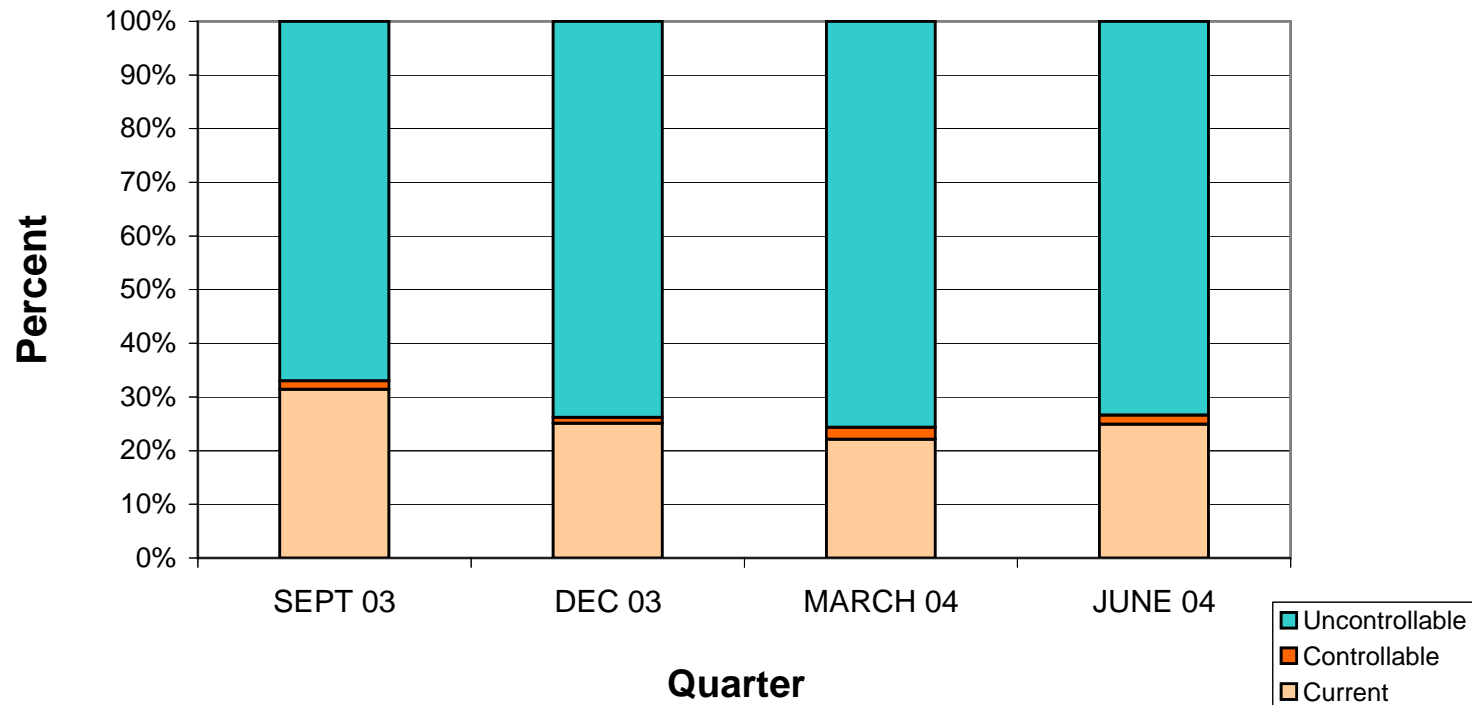
Observations: DELINQUENT RECEIVABLES > 180 Days: Of total \$806.8 M, \$803.5 M (99.6%) are uncontrollable. Uncontrollable Detail: \$619.4M (76.8%) are with DOJ for litigation; \$166.3M (20.6%) are in EPA Appeals Process; \$9.1M (1.1%) are in Bankruptcy; and we have transferred \$8.7M (1.1%) to Treasury for Cross Servicing. The Controllable Receivables > 180 Days is \$3.3 M , or 0.4% of the total. This is a reduction of \$1.8 M or 35%.

Financial Management Performance Indicators

June 2004

Indicator #3b - Controllable vs. Uncontrollable Accounts Receivable from Public

ACCOUNTS RECEIVABLE FROM THE PUBLIC CONTROLLABLE AND UNCONTROLLABLE

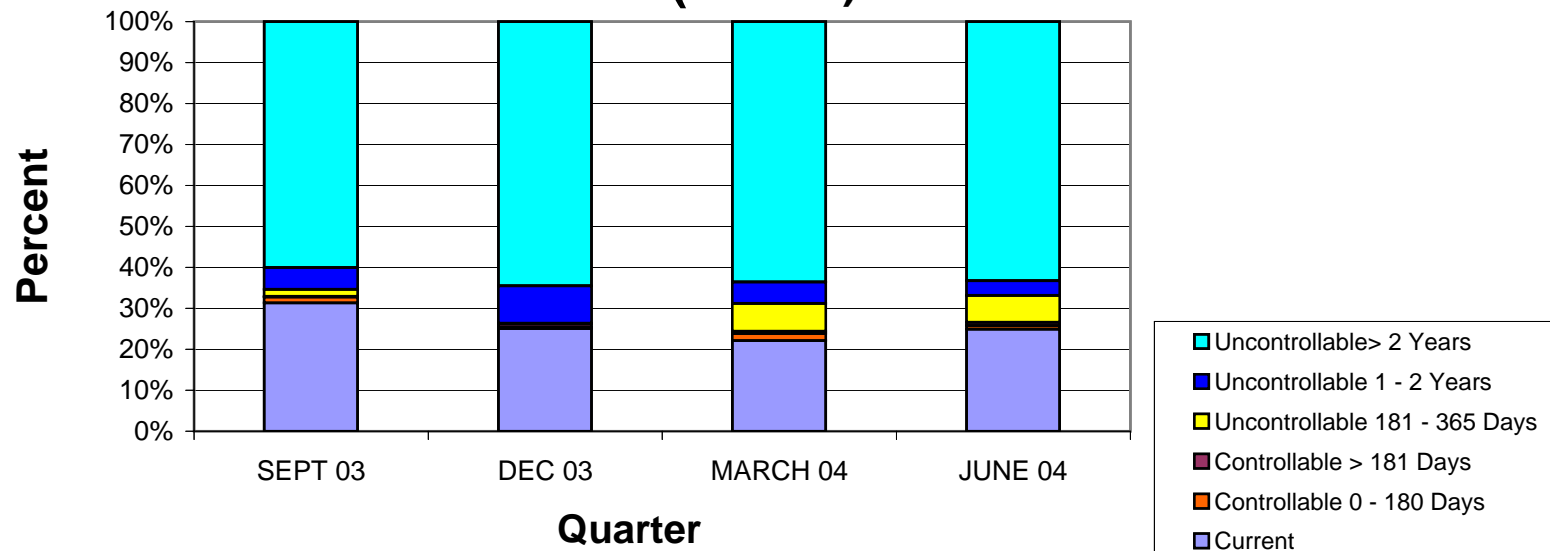


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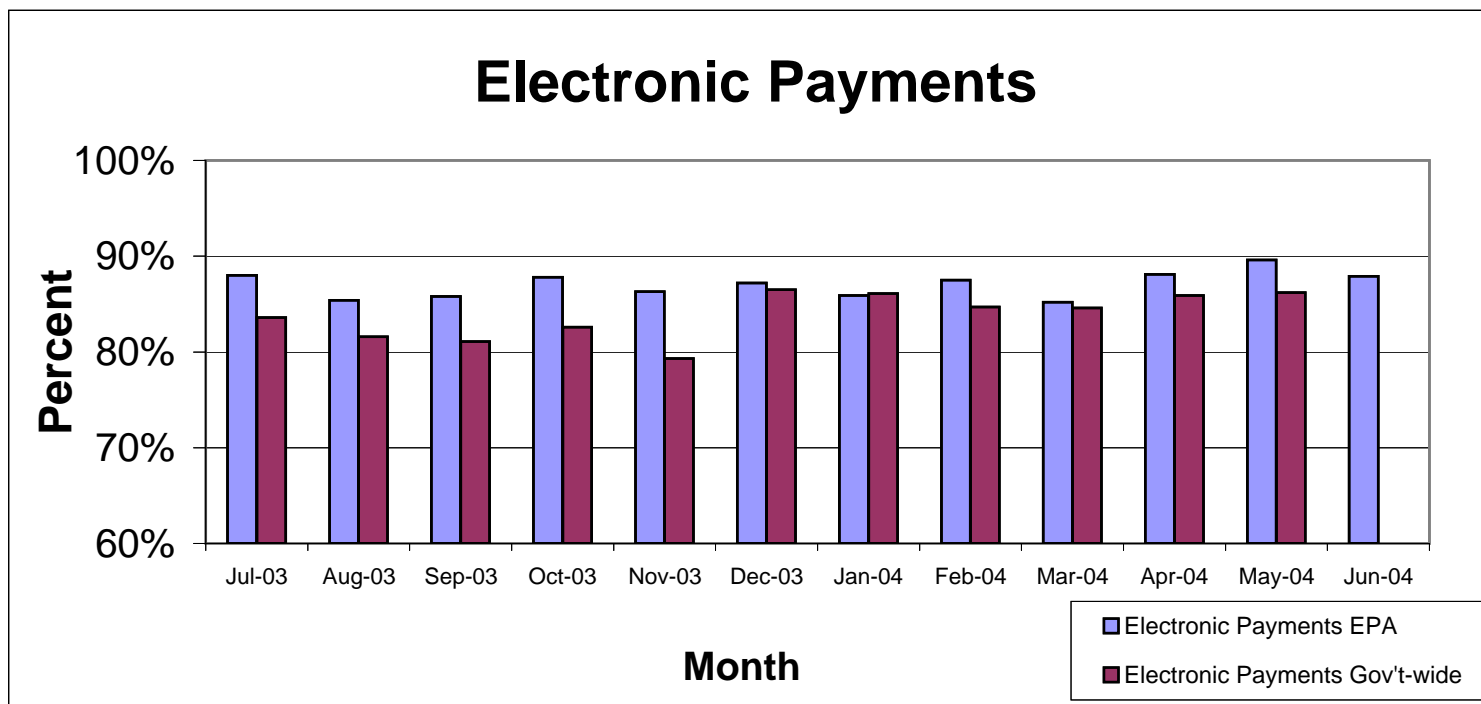
June 2004

Indicator #3c - Controllable vs. Uncontrollable Accounts Receivable from Public

ACCOUNTS RECEIVABLE FROM THE PUBLIC CONTROLLABLE AND UNCONTROLLABLE (AGING)



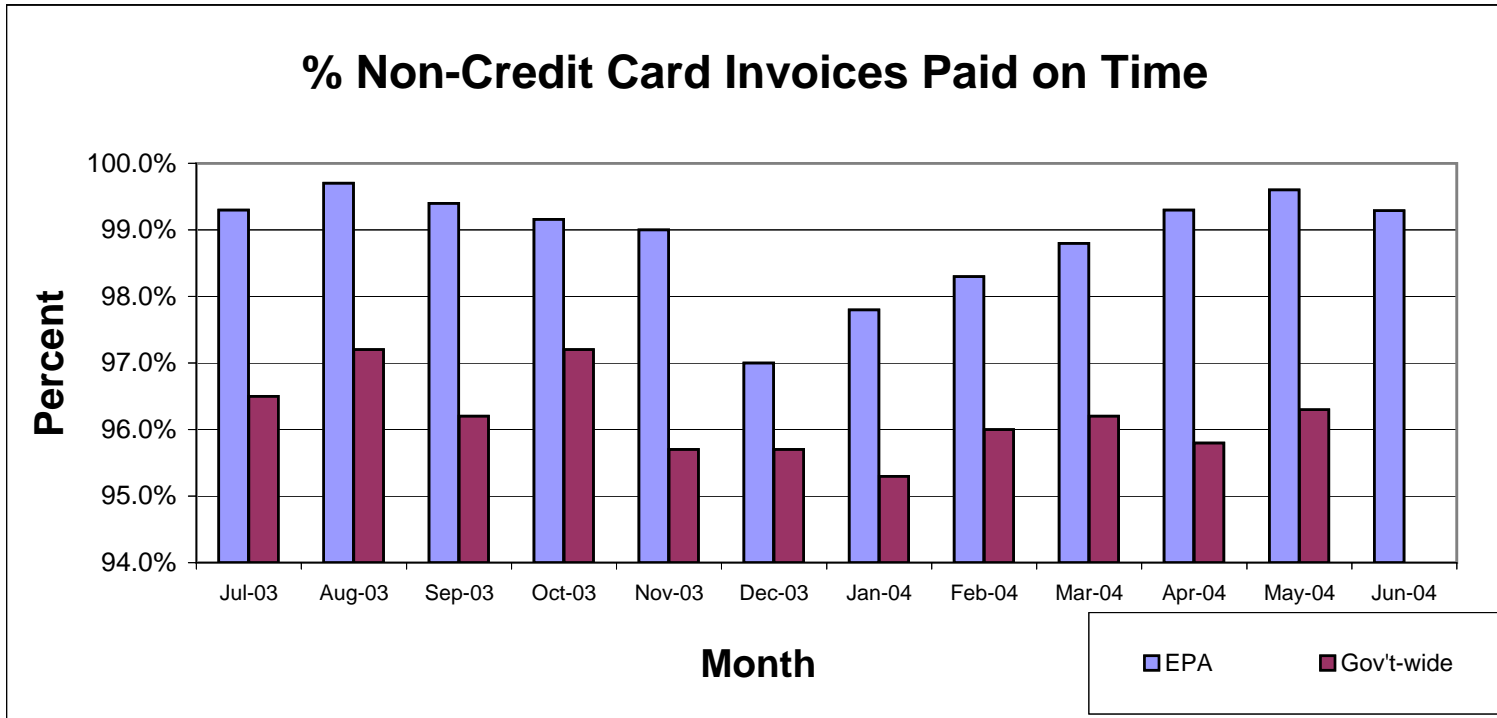
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June 2004
Indicator 4 - Electronic Payments



Definition: Total number of vendor payments. Check and EFT (Non-credit card).

Observations: Our overall performance in making EFT payments decreased slightly in June to 87.9% of payments from May's 89.6%. Contract and vendor travel payments maintained the same rate from May to June -- 99.8%. June's EFT small purchase rate was 82.2% vs. May's 85.2% rate.

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June 2004
Indicator 5a - % Non-Credit Card Invoices Paid on Time



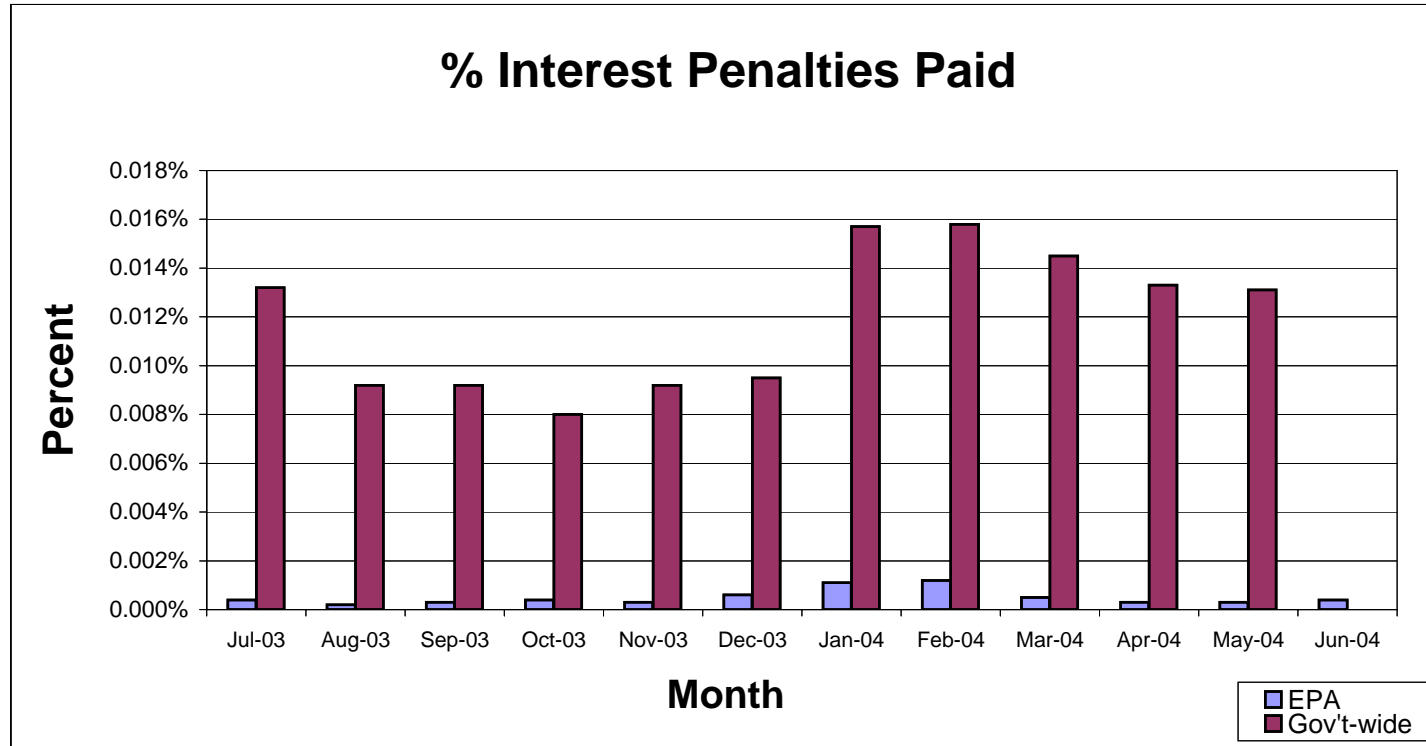
Definition: Non-credit card invoices paid timely in accordance with Prompt Payment Act.

Observations: EPA's on-time payments decreased in June from the prior months when we were experiencing progressive improvements. The main reason for the decrease in timely payments is due to consolidation of payments from Washington Finance Center to RTP.

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Indicator 5b - % Interest Penalties Paid



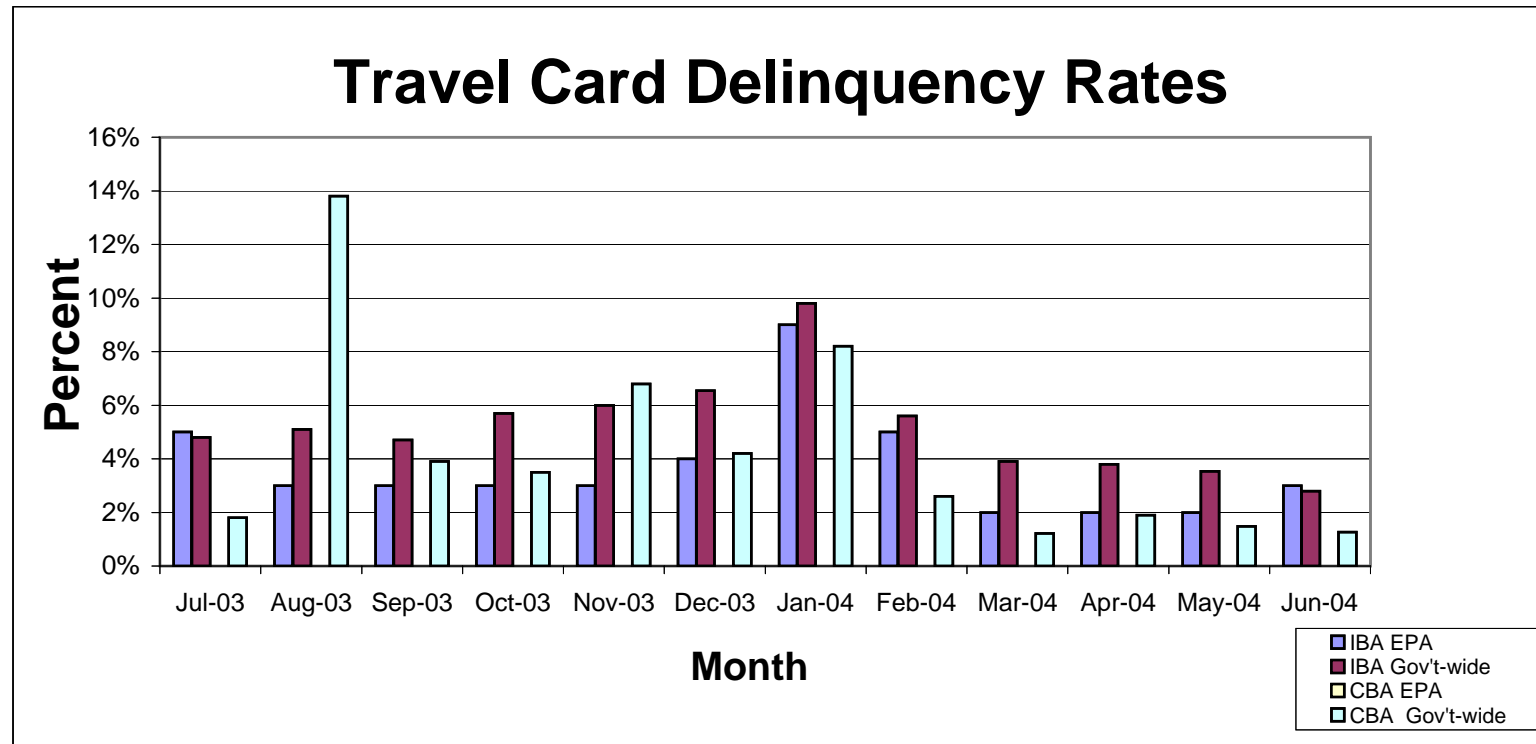
Definition: Interest penalties paid in accordance with Prompt Payment Act.

Observations:

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Indicator #6a - Travel Card Delinquency Rates



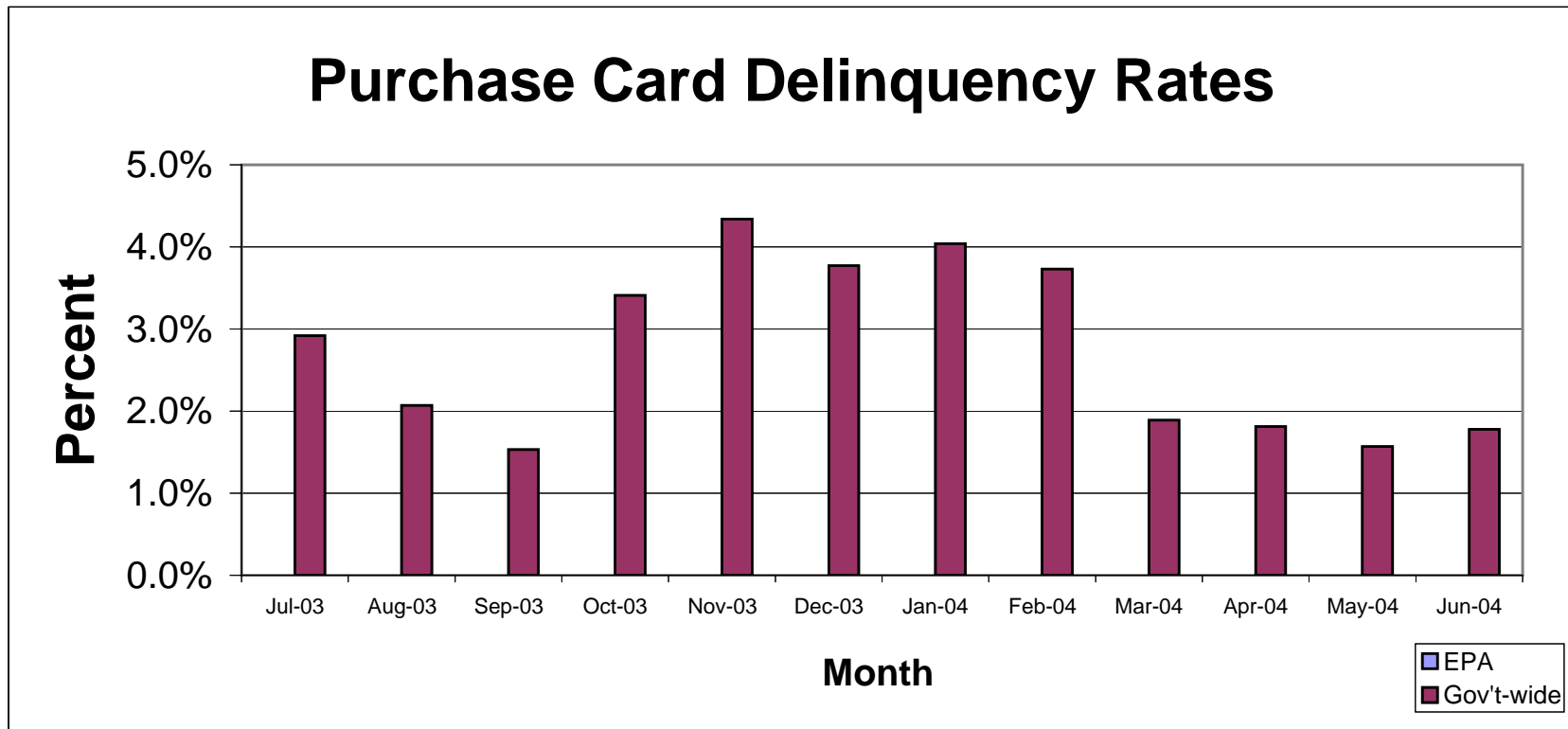
Definition: Percent of outstanding balances over 61 days past due; Source: GSA SmartPay Monthly Performance Report.

Observations: EPA's Travel IBA delinquency increased slightly from May, while the CBA rate remained constant from May to June.

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Indicator #6b - Purchase Card Delinquency Rates



Definition: Percent of outstanding balances over 61 days past due; Source: GSA SmartPay Monthly Performance Report.

Observations: EPA continues to pay the Purchase Card timely.